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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.752 OF 2004

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Shapoorji & Co. ..Respondent.

Mr.Vimal Gupta for appellant.

Mr.Porus Kaka with A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 26TH SEPTEMBER, 2007.

P.C. :-

The Tribunal in the instant case by its order has followed its earlier order in ITA NO.1022/M/1996 decided on 16/1/2003. That was the subject matter of an appeal before this Court in Income Tax Appeal No.416 of 2004. The learned Bench of this Court relied on the case of **M.V.Sonvala V/s. Commissioner of Income Tax** reported in **177 I.T.R. 246** and found that considering the aforesaid Judgment, the question of law would not arise.

2. Considering that the question of law has been dealt by the order of this Court in Income Tax Appeal No.416 of 2004, the question of law would not arise and consequently the appeal is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELLO, J.)**